



ARIZONA HOUSE OF REPRESENTATIVES

HB 2377: teachers' school supplies; tax credit

PRIME SPONSOR: Representative Clodfelter, LD 10

BILL STATUS: [Education](#)

WM: DP 5-3-0-1

Legend:

IRC – Internal Revenue Code

Amendments – **BOLD** and ~~Stricken~~ (Committee)

Abstract

Relating to a tax credit for teachers' school supplies.

Provisions

1. Establishes a tax credit, capped at \$400, for educational supplies and materials purchased by a qualified schoolteacher and used in the teacher's classroom. (Sec. 3)
2. Permits a husband and wife who are both qualified schoolteachers and filing jointly to claim the tax credit separately. (Sec. 3)
3. Permits a five-year carryforward of the tax credit. (Sec. 3)
4. Requires any expenses of elementary and secondary schoolteachers deducted from Federal Adjusted Gross Income to be added to Arizona Gross Income if a tax credit is claimed for the same expenses. (Sec. 2)
5. Defines a *qualified schoolteacher* as a K-12 teacher. (Sec. 3)
6. Contains a purpose statement. (Sec. 4)
7. Makes a conforming change. (Sec. 1)
8. Contains a retroactive effective date of January 1, 2018. (Sec. 5)

Current Law

In calculating Federal Adjusted Gross Income, certain expenses of elementary and secondary schoolteachers may be deducted. The expenses cannot exceed \$250 and must be paid or incurred by an *eligible educator* in connection with books, supplies, computer equipment and other equipment and supplementary materials used in the classroom ([IRC § 62\(a\)\(2\)\(d\)](#)).

An *eligible educator* is a K-12 teacher, instructor, counselor, principal or aide in a school for at least 900 hours during a school year ([IRC § 62\(d\)\(1\)\(A\)](#)).

Additional Information

A tax credit is a dollar-for-dollar reduction in a taxpayer's income tax liability. Tax credits are often offered to incentivize some type of action from a taxpayer, such as creating new jobs, investing in environmentally friendly technology or any other action deemed beneficial to the economy.

☐ Prop 105 (45 votes)

☐ Prop 108 (40 votes)

☐ Emergency (40 votes)

☐ Fiscal Note